

appears by the abstract of taxables transmitted to the Auditor; also with all double tax and taxes on unlisted property by him received, and with other tax which he may have collected or for which he is chargeable. The Auditor shall give to each sheriff or tax collector a certified statement embracing the subjects of taxation contained in both lists and the amount of tax on each subject, which the sheriff or tax collector shall deposit with the clerk of the commissioners of his county for public inspection.

Duty of Auditor.

SEC. 47. The Auditor in making the settlement of the amount due from the sheriff or tax collector aforesaid, shall deduct from the lists returned :

Deductions.

(1). Taxes on personal property certified by the clerk of the commissioners of the county, by order of the commissioners, to be insolvent and uncollectable;

Insolvent taxes on personal property.

(2). All over-payments made in former settlements, by reason of any error in the clerk's abstract of taxables;

Over payments in former settlements.

(3). Five per centum commissions on the amount collected.

Commissions.

SEC. 48. For his settlement with the State Treasurer the sheriff or tax collector shall be paid three dollars for each day he may be actually and necessarily engaged therein with the commissioners at the county seat, and ten cents per mile by the usual route of travel, for twice the distance between the court house and the place designated by the State Treasurer, to be paid by him on the warrant of the Auditor, upon the certificate of the sheriff or tax collector, duly verified before the board of commissioners.

Compensation of sheriff for settlement of State taxes.

SEC. 49. In every case of failure by the sheriff or other accounting officer to settle his account within the time prescribed by this act for such settlement, and to take the oath required in his settlement, and pay the amount due to the Treasurer, and exhibit his receipt in full to the Auditor, the Auditor shall forthwith report to the Treasurer the account of such sheriff or officer, and furnish him with a copy of the official bond of said officer and

Failure of sheriff to settle.

Auditor to make report to Treasurer.